



Janet Napolitano
Governor

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Director

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ATTENTION

ARE YOU AWARE OF THE ARIZONA

LUXURY TAX LAW?

Arizona Revised Statutes

[ARS 42-3352](#) Every distiller or manufacturer of distilled spirits and vinous and malt liquors who sells any of such products to wholesalers within this state shall, at the time of making the sale, file with the department a copy of the invoice of the sale, ...

[ARS 42-3353](#) Every wholesaler of vinous or malt liquors purchasing vinous or malt liquors for resale within the state shall pay the luxury privilege tax ...

[ARS 42-3354](#) Every wholesaler of spirituous liquors selling spirituous liquors within the state shall pay the luxury privilege tax ...

[ARS 42-3355](#) Every domestic farm winery or domestic microbrewery selling vinous liquor or malt liquor at retail or to a retail licenseemanufactured or produced on the premises within this state ... shall pay the luxury privilege tax ...

CONTACT THE FOLLOWING FOR DETAILED INFORMATION:

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